

KERS Nonhazardous Contribution Rates

FISCAL YEAR	EMPLOYEE	EMPLOYER
1956 – 1957	2.50% of first \$4,200	4%
1957 – 1958	of creditable	4%
1958 – 1959	compensation plus	4%
1959 – 1960	4% of excess	4%
1960 – 1961	2.75% of first \$4,200 of creditable compensation plus 4% of excess	4.50%
1961 – 1962	2.75% of first \$4,200 of creditable compensation plus 4% of excess	5%
1962 – 1963	3.50% of creditable compensation	5.50%
1963 – 1964	3.50% of creditable compensation	5.50%
1964 – 1965	3.50% of creditable compensation	6%
1965 – 1966	3.50% of creditable compensation	6%
1966 – 1967	4% of creditable compensation	7%
1967 – 1968	4% of creditable compensation	7%
1968 – 1969	4% of creditable compensation	7%
1969 – 1970	4% of creditable compensation	7%
1970 – 1971	4% of creditable compensation	7%
1971 – 1972	4% of creditable compensation	7%
1972 – 1973	4% of creditable compensation	7.25%
1973 – 1974	4% of creditable compensation	7.25%
1974 – 1975	4% of creditable compensation	7.25%
1975 – 1976	4% of creditable compensation	7.25%
1976 – 1977	4% of creditable compensation	7.25%
1977 – 1978	4% of creditable compensation	7.25%
1978 – 1979	4% of creditable compensation	7.25%
1979 – 1980	4% of creditable compensation	7.25%
1980 – 1981	4% of creditable compensation	7.25%
1981 – 1982	4% of creditable compensation	7.25%
1982 – 1983	4% of creditable compensation	7.25%
1983 – 1984	4% of creditable compensation	7.25%
1984 – 1985	4% of creditable compensation	7.25%
1985 – 1986	4% of creditable compensation	7.25%
7/1/1986 – 8/1/1986	4% of creditable compensation	7.25%
8/1986 – 6/1987	5% of creditable compensation	7.45%
1987 – 1988	5% of creditable compensation	7.45%
1988 – 1989	5% of creditable compensation	7.45%
1989 – 1990	5% of creditable compensation	7.45%
1990 – 1991	5% of creditable compensation	7.45%
1991 – 1992	5% of creditable compensation	7.65%
1992 – 1993	5% of creditable compensation	*7.65%

(8.66% recommended by KRS Board)

FISCAL YEAR	EMPLOYEE	EMPLOYER
1993 – 1994	5% of creditable compensation	*7.65% (8.66% recommended by KRS Board)
1994 – 1995	5% of creditable compensation	*8.56%
1995 – 1996	5% of creditable compensation	*8.56% (8.75% recommended by KRS Board)
1996 – 1997	5% of creditable compensation	*8.89%
1997 – 1998	5% of creditable compensation	*8.89%
1998 – 1999	5% of creditable compensation	*8.03%
1999 – 2000	5% of creditable compensation	*8.03%
2000 – 2001	5% of creditable compensation	*5.89%
2001 – 2002	5% of creditable compensation	*5.89%
2002 – 2003	5% of creditable compensation	*3.76% (General Fund Agencies)
2002 – 2003	5% of creditable compensation	*(5.89% Agencies with funding sources other than General Fund)
<i>Note: For 2002-2003 fiscal year, the KRS Board recommended an employer contribution rate of 5.89%.</i>		
2003 – 2004	5% of creditable compensation	*5.89% (7.53% recommended by KRS Board)
2004 – 2005	5% of creditable compensation	*5.89% (10.29% recommended by KRS Board)
2005 – 2006	5% of creditable compensation	*5.89% (13.62% recommended by KRS Board)
2006 – 2007	5% of creditable compensation	*7.75% (17.13% recommended by KRS Board)
2007 – 2008	5% of creditable compensation	*8.50% (48.37% recommended by KRS Board)
2008 – 2009	5% of creditable compensation	*10.01% (28.60% recommended by KRS Board)
2009 – 2010	5% of creditable compensation	*11.61% (31.29% recommended by KRS Board)
2010 – 2011	5% of creditable compensation	*16.98% (38.58% recommended by KRS Board)
2011 – 2012	5% of creditable compensation	*19.82% (40.71% recommended by KRS Board)
2012 – 2013	5% of creditable compensation	*23.61% (44.55% recommended by KRS Board)
2013 – 2014	5% of creditable compensation	*26.79% (45.28% recommended by KRS Board)

*Per Executive Budget

